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## REMARKS

By this amendment, claims 1, 2, 8, and 14 have been amended; claims 12, 13, and 15 have been canceled; and claims 21 and 22 have been added.

Claims 1-11, 14, and 16-22 are now pending in the application. Reconsideration and allowance of all of the claims are respectfully requested in view of the foregoing amendment and the following remarks.

Claims 12 and 13 have been canceled in order for claims 21 and 22 to be added without extra fees. This was not made in response to a rejection by the Examiner and no surrender of subject matter is intended thereby.

In the office action, the Examiner rejected claims 1, 5, 7, 12, 14, and 20 under 35 U.S.C. 103(a) as being unpatentable over Larson et al. in view of Smith et al.

Claim 1 has been amended to now recite, *inter alia*, that the protective cover has "an opening through which the towline connector extends".

Larson et al. discloses a water sport tower having a towline connector. Smith et al. discloses a T-top for a watercraft. However neither Larson et al. nor Smith et al., alone or combined, teach or suggest having an opening in the cover through which the towline connector extends. Therefore, claim 1 is allowable over these references.

Dependent claims 2-7 and new dependent claim 21 recite additional features of the invention and are therefore believed to be allowable for the same reasons recited above with respect to claim 1 and for the additional features recited therein.

Claim 8 was objected to by the Examiner as being dependent upon a rejected base claim. Claim 8 has been rewritten in independent form including all of the limitations of original claim 1. Claim 8 is therefore believed to be allowable.

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Dependent claims 9-11 and new dependent claim 22 recite additional features of the invention and are therefore believed to be allowable for the same reasons recited above with respect to claim 8 and for the additional features recited therein.

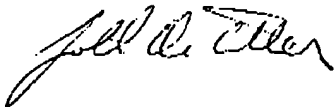
Claim 15 was objected to by the Examiner as being dependent upon a rejected base claim. Base claim 14 has been rewritten to include all of the limitations of claim 15. Accordingly, claim 15 has been canceled. Claim 14 is therefore believed to be allowable.

Dependent claims 16-20 recite additional features of the invention and are therefore believed to be allowable for the same reasons recited above with respect to claim 14 and for the additional features recited therein.

In view of the above amendments and remarks, the Applicants respectfully submit that claims 1-11, 14, and 16-22 are now allowable and that the entire application is in condition for allowance.

Should the Examiner believe that anything further is desirable to place the application in better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number listed below.

Respectfully submitted,



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